



Douglas J. MacSinnitie
Commissioner

State of Georgia
Department of Revenue

Frank S. Connell
Director

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

NOTICE

(Notice ATD 2011-1)

RE: 560-2-11-.02

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it is amending Chapter 560-11-2 of the Rules and Regulations of the State of Georgia by proposing to amend the following rule:

- 560-2-11-.02, entitled "Charitable Events"

Attached with this notice are an exact copy and synopsis of the proposed amendment of the rule. The Rules is being amended and adopted under the authority of O.C.G.A. § 3-9-3.

The Department of Revenue shall consider the proposed amendment and adoption of the above-referenced Rules at 10:00 a.m., on Wednesday April 20, 2011 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

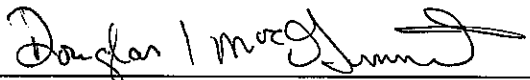
The Department must receive all comments regarding the proposed amendment and adoption of the above-referenced Rules from interested persons no later than 10:00 a.m. on Wednesday, April 20, 2011.

Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205.

Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651.

Please reference "Notice Number LGSD 2011-1" on all comments.

Dated: March 16, 2011



Douglas J. MacGinnitie
Commissioner, Department of Revenue

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-11
HOTELS, CHARITABLE EVENTS & REAP**

**560-2-11-.02 Charitable Events – Hotels,
Charitable Events & REAP.**

(1)(a) Bona fide non-profit charitable and civic organizations desiring to sell Alcoholic Beverages may apply for, on forms provided for by the Commissioner, a permit authorizing the organization to sell or distribute Alcoholic Beverages for consumption on the premises only for a period not to exceed three (3) days.

(b) Applications for such temporary permit must include:

1. A copy of an official document such as non-profit certification by the Internal Revenue Service or constitution and by-laws of the organization, or a corporate charter which clearly states the purpose of the organization.

2. ~~A letter of authorization for the event from local governing authorities~~ A statement that applicants are in compliance with all local ordinances and regulations.

(2) Except as provided in this paragraph, Manufacturers, Brokers, Importers, Shippers, Wholesalers and Retailers shall not make any donations of Alcoholic Beverages to any non-profit charitable or civic organization that has obtained a permit. Except where:

(a) A non-profit charitable or civic organization has obtained a special event permit, Wholesalers shall be authorized to make donations of Alcoholic Beverages, provided that the Alcoholic Beverages were obtained through proper distribution channels and all applicable state and local taxes have been paid.

(b) No Alcoholic Beverages shall be donated to a non-profit charitable or civic organization unless the organization has the appropriate state non-profit license or permit.

(c) The amount of such donations shall not exceed the amount necessary for the event for which a special event permit has been obtained.

(3)(a) At the request of a non-profit charitable or civic organization that holds a special event permit, Manufacturers, Brokers, Importers, Shippers, or Wholesalers may donate services to the organization by having permitted Representatives provide pouring services and product information during the event.

(b) In addition to the responsibility of the employing Licensee and the permitted Representatives, the permit holder shall be responsible for all acts or omissions of any permitted Representatives providing services during an event.

(4) Provided a permit has been issued to a non-profit charitable or civic organization, the organization shall be considered the same as any other licensee and subject to all laws, rules and regulations under this Title.

(5) Nothing shall prohibit cash donations to charitable and civic organizations provided that such a donation is

unconditional and not related to the purchase of a particular Brand or Brand Label of Alcoholic Beverage.

(6) No more than six (6) temporary permits may be issued to an organization in any one calendar year.

Authority O.C.G.A. § 3-2-2, 3-9-3.

PROPOSED